

EXHIBIT FF

Richard A. Shick, Ph.D.
Economic Consultant

February 15, 2010

Andrew P. Fleming
Chiacchia & Fleming, LLP
Attorneys at Law
5113 South Park Avenue
Hamburg, New York 14075

**Re: Economic Loss Calculation
For
Raffi Barsoumian, M.D.**

Dear Mr. Fleming:

At your request I have made a calculation of the economic loss incurred by Raffi Barsoumian, M.D. as a result of his removal from the general surgical residency program at the State University of New York at Buffalo in June of 2005. As a result of this removal Dr. Barsoumian has been unable to complete his residency training and pursue his chosen career. He is now employed as a surgical assistant by USA Medical Services in New York.

Dr. Barsoumian had originally planned to complete his general surgical residency in June of 2007 and then obtain a fellowship in plastic surgery that would have taken an additional two years before he could begin his career in plastic surgery. Recognizing that plastic surgery fellowships are difficult to obtain, Dr. Barsoumian planned as alternatives to obtain fellowships in either cardiothoracic surgery or vascular surgery. Dr. Barsoumian currently seeks reinstatement to the general surgical residency so that he may resume his progress towards his original career path. However with the passage of time it is possible that he may only be able to complete his surgical residency and become a general surgeon or he may never be able to resume his general surgical residency and his career would not advance beyond his current employment. Given all the possible outcomes, this report makes six alternative scenario computations of Dr. Barsoumian's loss. These loss computations are simplified somewhat by the fact that the earnings of plastic surgeons and vascular surgeons are fairly close allowing a combination of two loss calculations in one category. The scenarios are:

- **Scenario 1** – Dr. Barsoumian would have completed his general surgical residency in June of 2007, completed a fellowship in either plastic or vascular surgery in June of 2009 and began a career as a surgeon in one of the two fields in July of 2009. Dr. Barsoumian is now able to return to his general surgical residency in June of 2010, complete the residency in June of 2012, enter and complete a fellowship in either plastic surgery or vascular surgery in June of 2014 and begin a career as a surgeon in one of the two fields in July of 2014.
- **Scenario 2** – Dr. Barsoumian would have completed his general surgical residency in June of 2007, completed a fellowship in either plastic or vascular surgery in June of 2009

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and began a career as a surgeon in one of the two fields in July of 2009. Dr. Barsoumian is now able to return to his general surgical residency in June of 2010, only complete the residency in June of 2012, and begin a career as a general surgeon in July of 2012.

- **Scenario 3** – Dr. Barsoumian would have completed his general surgical residency in June of 2007, completed a fellowship in either plastic or vascular surgery in June of 2009 and began a career as a surgeon in one of the two fields in July of 2009. Dr. Barsoumian is not able to return to his general surgical residency and his career is limited to his current position.
- **Scenario 4** – Dr. Barsoumian would have completed his general surgical residency in June of 2007, completed a fellowship in cardiothoracic surgery in June of 2009 and began a career as a cardiothoracic surgeon in July of 2009. Dr. Barsoumian is now able to return to his general surgical residency in June of 2010, complete the residency in June of 2012, enter and complete a fellowship in cardiothoracic surgery in June of 2014 and begin a career as a cardiothoracic surgeon in July of 2014.
- **Scenario 5** – Dr. Barsoumain would have completed his general surgical residency in June of 2007, completed a fellowship in cardiothoracic surgery in June of 2009 and began a career as a cardiothoracic surgeon in July of 2009. Dr. Barsoumian is now able to return to his general surgical residency in June of 2010, only complete the residency in June of 2012, and begin a career as a general surgeon in July of 2012.
- **Scenario 6** – Dr. Barsoumian would have completed his general surgical residency in June of 2007, completed a fellowship in cardiothoracic surgery in June of 2009 and began a career as a cardiothoracic surgeon in July of 2009. Dr. Barsoumian is not able to return to his general surgical residency and his career is limited to his current position.

The economic loss for Dr. Barsoumian from these six alternatives consists of two main elements: (1) the difference in his career earnings stream and (2) the loss of employer pension contributions and the earnings on these contributions up to his assumed date of retirement. There may be additional differences in other fringe benefits, but they are not considered to be material.

The following sources of data were used to calculate the economic losses:

1. Summons and Complaint of Dr. Barsoumian, September 2006.
2. Medical Group Management Association (MGMA), *Physician Compensation and Production Survey*, 2009.
3. Interview with Dr. Barsoumian – February 8, 2010.

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4. Morningstar, *Ibbotson SBBI 2008 Classic Yearbook*.
5. *Expectation of Life and Expected Deaths by Race, Sex, and Age: 2005*, U.S. National Center for Health Statistics.
6. U.S. Department of Labor, Bureau of Labor Statistics, *Consumer Price Index, All Urban Consumers, U.S. City Average*.
7. U.S. Department of Labor, *Worklife Estimates: Effects of Race and Education*, 1986.

The economic loss calculations in this report are based on a series of facts and assumptions:

1. Dr. Barsoumian was born on June 14, 1972 and his life expectancy as of June 2005 was 44.5 years.
2. The worklife expectancy for a male 33 years of age in June 2005 with 15+ years of schooling is 29.6 years as published by the U.S. Department of Labor, *Worklife Estimates: Effects of Race and Education*, 1986. Following that report Dr. Barsoumian would retire at 62.6 years of age. However, the results of this study are now dated and don't reflect the attitudes and economic positions of modern Americans. In addition, Dr. Barsoumian has expressed his desire to work as long as possible and he has been delayed at least five years in pursuing his desired career path. Accordingly for the loss computations it is assumed that Dr. Barsoumian will retire at the end of the year that he is 67 years of age.
3. Dr. Barsoumian reports his earnings from 2005 through 2009 as \$40,301; \$34,966; \$91,170; \$52,499; and \$45,000. His current salary is \$132,800.
4. The starting earnings for a plastic surgeon or a vascular surgeon in 2008 are approximated from the median earnings of plastic surgeons with 1-2 years of experience as reported in the MGMA survey. For years later than 2008 the survey figures are increased by 3% per year for inflation as described below.
5. The median earnings and 75th percentile earnings for plastic or vascular surgeons are taken from the MGMA survey. For years later than 2008 the survey figures are increased by 3% per year for inflation as described below.
6. The starting earnings for a cardiothoracic surgeon in 2008 are approximated from the median earnings of cardiovascular surgeons as reported in the MGMA survey. For years later than 2008 the survey figures are increased by 3% per year for inflation as described below.
7. The median earnings and 75th percentile earnings for cardiothoracic surgeons are approximated from the MGMA survey. For years later than 2008 the survey figures are increased by 3% per year for inflation as described below.
8. The starting earnings for a general surgeon in 2008 are estimated from the median earnings of general surgeons with 1-2 years of experience as reported in the MGMA survey. For years later than 2008 the survey figures are increased by 3% per year for inflation as described below.

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9. The median earnings and 75th percentile earnings for general surgeons are taken from the MGMA survey. For years later than 2008 the survey figures are increased by 3% per year for inflation as described below.
10. The average increase in the Consumer price Index over the past 20 years is 3% per annum using data published by the U.S. Bureau of Labor Statistics. Except as noted future increases in earnings are forecast at 3% per annum. This rate is consistent with data in the MGMA survey for the years 2004 to 2008.
11. The 2009-2010 salary for general surgery residents is \$44,000; 44,500; \$45,000; \$46,000; and \$47,500 from the State University of New York at Buffalo website.
12. It is assumed that the fellowships would pay the same as the residency adjusted for inflation.
13. The employer contribution to Dr. Barsoumian's retirement plan is 7% based on data published MGMA. It is assumed that Dr. Barsoumian would have a defined contributions retirement plan.
14. It is assumed that Dr. Barsoumian's retirement plan assets would earn 7% per annum. This rate is based upon the rate of return earned on investing in long-term U.S. Government bonds over the last 30 years reduced by 0.5% to reflect investment management costs.

The computations of the economic loss are presented in the attached table. The table begins with each year from 2005 through the end of Dr. Barsoumian's work life in 2039. His age as of mid year is shown in the second column. The next six columns present estimates of Dr. Barsoumian's work life earnings. In column 3 it is assumed that Dr. Barsoumian had completed his general surgical residency as originally planned, completed a plastic surgery or vascular fellowship and then practiced as a plastic or vascular surgeon. Column 4 assumes that Dr. Barsoumian returns to his general surgical residency in 2010, completes it, then completes a plastic or vascular surgery fellowship and practices as a plastic or vascular surgeon. Columns 5 and 6 are similar in construction to columns 3 and 4 except that they assume Dr. Barsoumian became or would have become a cardiothoracic surgeon. Column 7 assumes that Dr. Barsoumian returns to his residency in 2010, completes it in two years and then practices as a general surgeon. In columns 3 through 7 it is assumed that once Dr. Barsoumian begins practicing, his earnings will rise to the median in the field in five years and then increase to the 75th percentile of earnings over the subsequent 10 years. After that his earnings only increase by the cost of living. The assumed growth periods for Dr. Barsoumian are consistent with the earnings data by years of experience as reported in the MGMA survey. Column 8 assumes that Dr. Barsoumian continues in his present position and only receives cost of living salary adjustments throughout his work life. The contributions to Dr. Barsoumian's retirement account plus the earnings on these contributions up to the date of retirement are shown in the next six columns. The total of each column is shown in the table.

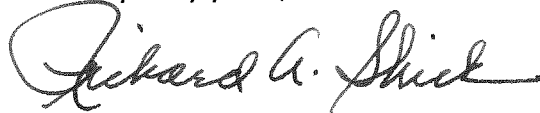
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There are six loss computations at the bottom of the table. These losses follow the scenarios outlined at the beginning of this report:

1. **Scenario 1** – Dr. Barsoumian would have become a plastic or vascular surgeon; he is now able to complete his education and practice as a plastic or vascular surgeon. Computed as column 3 plus column 9 minus column 4 and column 10. **Loss = \$4,226,841**
2. **Scenario 2** – Dr. Barsoumian would have become a plastic or vascular surgeon; he is now able to only complete his surgical residency and practice as a general surgeon. Computed as column 3 plus column 9 minus column 7 and column 13. **Loss = \$7,741,586**
3. **Scenario 3** – Dr. Barsoumian would have become a plastic or vascular surgeon; he is not able to complete his surgical residency and continues in his current position. Computed as column 3 plus column 9 minus column 8 and column 14. **Loss = \$21,387,378**
4. **Scenario 4** – Dr. Barsoumian would have become a cardiothoracic surgeon; he is now able to complete his education and practice as a cardiothoracic surgeon. Computed as column 5 plus column 11 minus column 6 and column 12. **Loss = \$4,916,369**
5. **Scenario 5** - Dr. Barsoumian would have become a cardiothoracic surgeon, he is now able to only complete his surgical residency and practice as a general surgeon. Computed as column 5 plus column 11 minus column 7 and column 13. **Loss = \$13,355,405**
6. **Scenario 5** – Dr. Barsoumian would have become a cardiothoracic surgeon, he is not able to complete his education and continues in his current position. Computed as column 5 plus column 11 minus column 8 and column 14. **Loss = \$27,001,198**

In my opinion the forgoing loss computations present fair estimates to a reasonable degree of economic certainty of the financial loss suffered by Dr. Barsoumian under the six scenarios.

Very truly yours,

A handwritten signature in black ink, reading "Richard A. Shick". The signature is fluid and cursive, with the first name "Richard" being more prominent and the last name "Shick" following in a similar style.

Richard A. Shick, Ph.D.

Enclosure

Economic Loss Calculations for Raffi Barsoumian, M.D.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Year	Age Mid Year	Earnings Plastic or Vascular Surgeon No Delay	Earnings Plastic or Vascular Surgeon Delay	Earnings Cardio- thoracic Surgeon No Delay	Earnings Cardio- thoracic Surgeon Delay	Earnings General Surgeon Delay	Earnings Current Position	Pension Plastic or Vascular Surgeon No Delay	Pension Plastic or Vascular Surgeon Delay	Pension Cardio- thoracic Surgeon No Delay	Pension Cardio- thoracic Surgeon Delay	Pension General Surgeon Delay	Pension Current Position
2005	33	\$ 40,301	\$ 40,301	\$ 40,301	\$ 40,301	\$ 40,301	\$ 40,301						
2006	34	\$ 41,510	\$ 34,966	\$ 41,510	\$ 34,966	\$ 34,966	\$ 34,966						
2007	35	\$ 42,755	\$ 91,170	\$ 42,755	\$ 91,170	\$ 91,170	\$ 91,170						
2008	36	\$ 44,038	\$ 52,499	\$ 44,038	\$ 52,499	\$ 52,499	\$ 52,499						
2009	37	\$ 174,784	\$ 45,000	\$ 176,830	\$ 45,000	\$ 45,000	\$ 45,000	\$ 84,031		\$ 85,159			
2010	38	\$ 314,055	\$ 89,400	\$ 318,270	\$ 89,400	\$ 89,400	\$ 132,800	\$ 161,780		\$ 163,951			\$ 68,410
2011	39	\$ 338,237	\$ 47,500	\$ 364,737	\$ 47,500	\$ 47,500	\$ 136,784	\$ 162,839		\$ 175,597		\$ 70,279	\$ 65,852
2012	40	\$ 364,282	\$ 48,925	\$ 417,989	\$ 48,925	\$ 180,659	\$ 140,888	\$ 163,904		\$ 188,069		\$ 135,303	\$ 63,391
2013	41	\$ 392,331	\$ 50,393	\$ 479,015	\$ 50,393	\$ 321,765	\$ 145,114	\$ 164,976		\$ 201,427		\$ 133,912	\$ 61,021
2014	42	\$ 422,541	\$ 202,688	\$ 548,952	\$ 205,060	\$ 340,749	\$ 149,468	\$ 166,055	\$ 69,456	\$ 215,734	\$ 70,388	\$ 133,912	\$ 58,740
2015	43	\$ 455,076	\$ 364,076	\$ 629,099	\$ 368,962	\$ 360,853	\$ 153,952	\$ 167,142	\$ 133,719	\$ 231,057	\$ 135,513	\$ 132,535	\$ 56,544
2016	44	\$ 486,022	\$ 392,110	\$ 660,554	\$ 422,831	\$ 382,143	\$ 158,570	\$ 166,829	\$ 134,594	\$ 226,738	\$ 145,139	\$ 131,173	\$ 54,430
2017	45	\$ 519,071	\$ 422,302	\$ 693,581	\$ 484,564	\$ 404,690	\$ 163,327	\$ 166,517	\$ 135,474	\$ 222,500	\$ 155,448	\$ 129,824	\$ 52,395
2018	46	\$ 554,368	\$ 454,819	\$ 728,260	\$ 555,310	\$ 428,566	\$ 168,227	\$ 166,206	\$ 136,360	\$ 218,341	\$ 166,489	\$ 128,489	\$ 50,437
2019	47	\$ 592,065	\$ 489,841	\$ 764,673	\$ 636,386	\$ 452,566	\$ 173,274	\$ 165,896	\$ 137,252	\$ 214,260	\$ 178,314	\$ 126,808	\$ 48,551
2020	48	\$ 632,325	\$ 527,558	\$ 802,907	\$ 729,298	\$ 477,910	\$ 178,472	\$ 165,585	\$ 138,150	\$ 210,255	\$ 190,979	\$ 125,149	\$ 46,736
2021	49	\$ 675,323	\$ 563,432	\$ 843,052	\$ 765,763	\$ 504,673	\$ 183,826	\$ 165,276	\$ 137,892	\$ 206,325	\$ 187,410	\$ 123,512	\$ 44,989
2022	50	\$ 721,245	\$ 601,746	\$ 885,205	\$ 804,051	\$ 532,934	\$ 189,341	\$ 164,967	\$ 137,634	\$ 202,469	\$ 183,907	\$ 121,896	\$ 43,307
2023	51	\$ 770,290	\$ 642,664	\$ 929,465	\$ 844,253	\$ 562,779	\$ 195,021	\$ 164,659	\$ 137,377	\$ 198,684	\$ 180,469	\$ 120,301	\$ 41,688
2024	52	\$ 822,670	\$ 686,365	\$ 975,939	\$ 886,466	\$ 594,294	\$ 200,872	\$ 164,351	\$ 137,120	\$ 194,971	\$ 177,096	\$ 117,173	\$ 40,130
2025	53	\$ 878,611	\$ 733,038	\$ 1,024,736	\$ 930,789	\$ 627,575	\$ 206,898	\$ 164,044	\$ 136,864	\$ 191,326	\$ 173,786	\$ 117,173	\$ 38,630
2026	54	\$ 904,970	\$ 782,885	\$ 1,055,478	\$ 977,329	\$ 662,719	\$ 213,105	\$ 157,911	\$ 136,608	\$ 184,174	\$ 170,537	\$ 115,640	\$ 37,185
2027	55	\$ 932,119	\$ 836,121	\$ 1,087,142	\$ 1,026,195	\$ 699,831	\$ 219,498	\$ 152,008	\$ 136,353	\$ 177,289	\$ 167,350	\$ 114,127	\$ 35,795
2028	56	\$ 960,082	\$ 892,977	\$ 1,119,756	\$ 1,077,505	\$ 739,022	\$ 226,083	\$ 146,325	\$ 136,098	\$ 170,661	\$ 164,222	\$ 112,634	\$ 34,457
2029	57	\$ 988,885	\$ 953,700	\$ 1,153,349	\$ 1,131,380	\$ 761,193	\$ 232,866	\$ 140,855	\$ 135,844	\$ 164,281	\$ 161,152	\$ 108,423	\$ 33,169
2030	58	\$ 1,018,551	\$ 1,018,551	\$ 1,187,949	\$ 1,187,949	\$ 784,028	\$ 239,852	\$ 135,590	\$ 135,590	\$ 158,140	\$ 158,140	\$ 104,370	\$ 31,929
2031	59	\$ 1,049,108	\$ 1,049,108	\$ 1,223,588	\$ 1,223,588	\$ 807,549	\$ 247,047	\$ 130,521	\$ 130,521	\$ 152,228	\$ 152,228	\$ 100,468	\$ 30,735
2032	60	\$ 1,080,581	\$ 1,080,581	\$ 1,260,295	\$ 1,260,295	\$ 831,776	\$ 254,459	\$ 125,642	\$ 125,642	\$ 146,537	\$ 146,537	\$ 96,712	\$ 29,586
2033	61	\$ 1,112,999	\$ 1,112,999	\$ 1,298,104	\$ 1,298,104	\$ 856,729	\$ 262,092	\$ 120,945	\$ 120,945	\$ 141,059	\$ 141,059	\$ 93,097	\$ 28,480
2034	62	\$ 1,146,389	\$ 1,146,389	\$ 1,337,047	\$ 1,337,047	\$ 882,431	\$ 269,955	\$ 116,424	\$ 116,424	\$ 135,786	\$ 135,786	\$ 89,617	\$ 27,416
2035	63	\$ 1,180,780	\$ 1,180,780	\$ 1,377,159	\$ 1,377,159	\$ 908,904	\$ 278,054	\$ 112,071	\$ 112,071	\$ 130,710	\$ 130,710	\$ 86,267	\$ 26,391
2036	64	\$ 1,216,204	\$ 1,216,204	\$ 1,418,474	\$ 1,418,474	\$ 936,171	\$ 286,395	\$ 107,882	\$ 107,882	\$ 125,824	\$ 125,824	\$ 83,042	\$ 25,404
2037	65	\$ 1,252,690	\$ 1,252,690	\$ 1,461,028	\$ 1,461,028	\$ 964,256	\$ 294,987	\$ 103,849	\$ 103,849	\$ 121,120	\$ 121,120	\$ 79,937	\$ 24,455
2038	66	\$ 1,290,270	\$ 1,290,270	\$ 1,504,859	\$ 1,504,859	\$ 993,184	\$ 303,837	\$ 99,966	\$ 99,966	\$ 116,592	\$ 116,592	\$ 76,949	\$ 23,540
2039	67	\$ 1,328,979	\$ 1,328,979	\$ 1,550,004	\$ 1,550,004	\$ 1,022,979	\$ 312,952	\$ 96,229	\$ 96,229	\$ 112,234	\$ 112,234	\$ 74,072	\$ 22,660
Totals		\$ 24,744,507	\$ 21,723,027	\$ 29,446,101	\$ 25,964,803	\$ 18,423,762	\$ 6,581,951	\$ 4,471,276	\$ 3,265,915	\$ 5,383,501	\$ 3,948,430	\$ 3,050,435	\$ 1,246,454

Scenario 1	Total loss	would have been plastic or vascular surgeon becomes plastic or vascular surgeon	\$ 4,226,841
Scenario 2	Total loss	would have been plastic or vascular surgeon becomes general surgeon	\$ 7,741,586
Scenario 3	Total loss	would have been plastic or vascular surgeon stays in current position	\$ 21,387,378
Scenario 4	Total loss	would have been a cardiothoracic surgeon becomes a cardiothoracic surgeon	\$ 4,916,369
Scenario 5	Total loss	would have been a cardiothoracic surgeon becomes a general surgeon	\$ 13,355,405
Scenario 6	Total loss	would have been a cardiothoracic surgeon stays in current position	\$ 27,001,198